

Deloitte Transactions and Business Analytics LLP
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Keith Adams

Valuation and Discovery Services Provider

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re: |
WESTINGHOUSE ELECTRIC COMPANY | Chapter 11
LLC, et al.¹ | Case No. 17-10751 (MEW)
Debtors. | (Jointly Administered)

**FIRST COMBINED MONTHLY FEE STATEMENT OF DELOITTE TRANSACTIONS
AND BUSINESS ANALYTICS LLP FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS VALUATION
AND DISCOVERY SERVICES PROVIDER TO THE DEBTORS FOR THE PERIOD
FROM MARCH 29, 2017 THROUGH JUNE 30, 2017**

Name of Applicant:	Deloitte Transactions and Business Analytics LLP
Authorized to Provide Services as:	Valuation and Discovery Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to March 29, 2017
Period for which Compensation and Reimbursement is Sought:	March 29, 2017 through June 30, 2017
Amount of Compensation Sought as Actual, Reasonable, and Necessary:	\$56,571.82
Amount of Expense Reimbursement Sought:	\$0.00
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u>\$56,571.82</u>
Less 20% Holdback:	<u>\$11,314.36</u>
Total Fees and Expenses Due:	<u>\$45,257.46</u>

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, if any, are: Westinghouse Electric Company LLC (0933), CE Nuclear Power International, Inc. (8833), Fauske and Associates LLC (8538), Field Services, LLC (2550), Nuclear Technology Solutions LLC (1921), PaR Nuclear Holding Co., Inc. (7944), PaR Nuclear, Inc. (6586), PCI Energy Services LLC (9100), Shaw Global Services, LLC (0436), Shaw Nuclear Services, Inc. (6250), Stone & Webster Asia Inc. (1348), Stone & Webster Construction Inc. (1673), Stone & Webster International Inc. (1586), Stone & Webster Services LLC (5448), Toshiba Nuclear Energy Holdings (UK) Limited (N/A), TSB Nuclear Energy Services Inc. (2348), WEC Carolina Energy Solutions, Inc. (8735), WEC Carolina Energy Solutions, LLC (2002), WEC Engineering Services Inc. (6759), WEC Equipment & Machining Solutions, LLC (3135), WEC Specialty LLC (N/A), WEC Welding and Machining, LLC (8771), WECTEC Contractors Inc. (4168), WECTEC Global Project Services Inc. (8572), WECTEC LLC (6222), WECTEC Staffing Services LLC (4135), Westinghouse Energy Systems LLC (0328), Westinghouse Industry Products International Company LLC (3909), Westinghouse International Technology LLC (N/A), and Westinghouse Technology Licensing Company LLC (5961). The Debtors' principal offices are located at 1000 Westinghouse Drive, Cranberry Township, Pennsylvania 16066.

SUMMARY OF MONTHLY FEES AND EXPENSES

Time Period	Fees	Expenses	Total Amount
03/29/17 – 04/30/17	\$6,527.04	\$0.00	\$6,527.04
05/01/17 – 05/31/17	\$4,958.94	\$0.00	\$4,958.94
06/01/17 – 06/30/17	\$45,085.87	\$0.00	\$45,085.87
Totals	\$56,571.82	\$0.00	\$56,571.82

CUMULATIVE TIME SUMMARY

For the Period of March 29, 2017 through April 30, 2017

Name	Position	Total	Hourly	Total Fees
Savage Jones, Colette	Specialist	1.90	\$473	\$898.70
Cruz, Vinnrique (Nikki)	Sr. Consultant	1.90	\$406	\$771.40
Amey, Felix	Associate	0.30	\$340	\$102.00
Total Fees		4.10		\$1,772.10

Average Billing Rate: \$432.22

CUMULATIVE FEES BY CATEGORY SUMMARY²

For the Period of March 29, 2017 through April 30, 2017

Discovery Services

Project Categories	Total Hours	Total Fees
Technical Support	0.30	\$102.00
Project Management	3.80	\$1,670.10
User Fees		\$2,550.00
Hosting Fees		\$2,204.94
Total Fees	4.10	\$6,527.04

² Pursuant to the *Application of Debtors Pursuant to 11 U. S. C. §§ 327(a) and Fed. R. Bankr. P 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 for Authority to Employ and Retain Deloitte Transactions and Business Analytics LLP as Valuation and Discovery Services Provider Nunc Pro Tunc to the Petition Date* (the “DTBA Retention Application”), DTBA provides certain e-discovery services to the Debtors that may be billed according to different metrics than hourly rates, as set forth in Appendix B to the Engagement Letter.

CUMULATIVE TIME SUMMARY
For the Period of May 1, 2017 through May 31, 2017

Name	Position	Total	Hourly	Total Fees
Knowles, Suzanne	Associate	0.60	\$340	\$204.00
Total Fees		0.60		\$204.00

Average Billing Rate: \$340.00

CUMULATIVE FEES BY CATEGORY SUMMARY³
For the Period of May 1, 2017 through May 31, 2017

Discovery Services

Project Categories	Total Hours	Total Fees
Evidence - Logging & Tracking	0.60	\$204.00
User Fees		\$2,550.00
Hosting Fees		\$2,204.94
Total Fees	0.60	\$4,958.94

³ Pursuant to the DTBA Retention Application, DTBA provides certain e-discovery services to the Debtors that may be billed according to different metrics than hourly rates, as set forth in Appendix B to the Engagement Letter.

CUMULATIVE TIME SUMMARY
For the Period of June 1, 2017 through June 30, 2017

Name	Position	Total	Hourly	Total Fees
Adams, Keith	Partner/Principal	0.30	\$640	\$192.00
Kettles, Sara	Manager	24.50	\$521	\$12,764.50
Portocarrero Neyra, Manuel	Consultant	36.20	\$388	\$14,045.60
Ramakrishnan, Swetha	Consultant	32.60	\$388	\$12,648.80
Naga Jayadev, Mokkapati	Associate	1.00	\$340	\$340.00
Tangudu, Praveen	Associate	1.00	\$340	\$340.00
Total Fees		95.60		\$40,330.90

Average Billing Rate: \$421.87

CUMULATIVE FEES BY CATEGORY SUMMARY⁴
For the Period of June, 2017 through June 30, 2017

Valuation Services

Project Categories	Total Hours	Total Fees
Interim Goodwill Impairment Test	93.60	\$39,650.90
Total Fees	93.60	\$39,650.90

Discovery Services

Project Categories	Total Hours	Total Fees
CA - Reports	1.00	\$340.00
CA - Scripts	1.00	\$340.00
User Fees		\$2,550.00
Hosting Fees		\$2,204.94
Total Fees	2.00	\$5,434.94

⁴ Pursuant to the DTBA Retention Application, DTBA provides certain e-discovery services to the Debtors that may be billed according to different metrics than hourly rates, as set forth in Appendix B to the Engagement Letter.

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

March 29, 2017 - April 30, 2017

Date	Description	Rate	Hours	Fees
<i>Project Management</i>				
03/30/2017	Savage Jones, Colette Created searches for the discovery review process	\$473.00	0.7	\$331.10
04/03/2017	Cruz, Vinnrique (Nikki) Performed quality control for the discovery email database	\$406.00	0.8	\$324.80
04/04/2017	Cruz, Vinnrique (Nikki) Reviewed database permissions for the database of discovery emails	\$406.00	0.5	\$203.00
	Cruz, Vinnrique (Nikki) Updated database permissions for the database of discovery emails	\$406.00	0.6	\$243.60
04/12/2017	Savage Jones, Colette Updated relativity search requests for discovery email review	\$473.00	0.5	\$236.50
04/14/2017	Savage Jones, Colette Updated email threading search priorities for discovery email review	\$473.00	0.3	\$141.90
04/17/2017	Savage Jones, Colette Reviewed machine assisted translation requirements for discovery dispute emails	\$473.00	0.4	\$189.20
Subtotal for Project Management:				3.8 \$1,670.10
<i>Technical Support</i>				
03/29/2017	Amey, Felix Draft login emails and sent to users for Relativity access	\$340.00	0.3	\$102.00
Subtotal for Technical Support:				0.3 \$102.00
Total			4.1	\$1,772.10

Recapitulation

Name	Rate	Hours	Fees
Savage Jones, Colette	\$473.00	1.9	\$898.70

Pg. 6 of 17
Westinghouse Electric Company LLC**Deloitte Transactions and Business Analytics LLP****Fees Sorted by Category for the Fee Period**

March 29, 2017 - April 30, 2017

Recapitulation

Name	Rate	Hours	Fees
Cruz, Vinnrique (Nikki)	\$406.00	1.9	\$771.40
Amey, Felix	\$340.00	0.3	\$102.00

Activity	Units	Type	Rate	Total
Hosting Detail				
User Fees	30	User	\$ 85.00	\$ 2,550.00
Hosting Fees	146.9949	GB	\$ 15.00	\$ 2,204.94
Hosting Detail Total				\$ 4,754.94
 Invoice Total				
				\$ 4,754.94

Pg. 8 of 17
Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

May 01, 2017 - May 31, 2017

Date	Description	Rate	Hours	Fees
<i>Evidence - Logging & Tracking</i>				
05/10/2017				
Knowles, Suzanne	Logged new media entries for data tapes.	\$340.00	0.6	\$204.00
	Subtotal for Evidence - Logging & Tracking:		0.6	\$204.00
Total			0.6	\$204.00

Recapitulation

Name	Rate	Hours	Fees
Knowles, Suzanne	\$340.00	0.6	\$204.00

Activity	Units	Type	Rate	Total
Hosting Detail				
User Fees	30	User	\$ 85.00	\$ 2,550.00
Hosting Fees	146.9949	GB	\$ 15.00	\$ 2,204.94
Hosting Detail Total				\$ 4,754.94
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Invoice Total				\$ 4,754.94
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Pg 10 of 17
Westinghouse Electric Company LLCDeloitte Transactions and Business Analytics LLP
Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>CA - Reports</i>				
06/01/2017				
Naga Jayadev, Mokkapati	Investigated and removed Active Subscriptions for project based reports	\$340.00	1.0	\$340.00
Subtotal for CA - Reports:				1.0 \$340.00
<i>CA - Scripts</i>				
06/01/2017				
Tangudu, Praveen	Updated relativity email searches based on disabled reports	\$340.00	1.0	\$340.00
Subtotal for CA - Scripts:				1.0 \$340.00
<i>Interim Goodwill Impairment Test</i>				
06/01/2017				
Portocarrero Neyra, Manuel	Review client provided data and update valuation model with new data	\$388.00	3.1	\$1,202.80
Portocarrero Neyra, Manuel	Review and analyze updates to Westinghouse Step 1 goodwill Model for 3.31.17 assessment	\$388.00	2.8	\$1,086.40
06/02/2017				
Portocarrero Neyra, Manuel	Update and review latest Westinghouse goodwill valuation model	\$388.00	1.2	\$465.60
06/19/2017				
Ramakrishnan, Swetha	Prepare goodwill testing model by analyzing formulas in the model and recent market data reflected in model.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Continue to prepare goodwill testing model.	\$388.00	0.8	\$310.40
06/20/2017				
Portocarrero Neyra, Manuel	Populate financials on goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	2.6	\$1,008.80
Portocarrero Neyra, Manuel	Update and analyze goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	3.1	\$1,202.80
Ramakrishnan, Swetha	Review underlying market data of guideline public companies and the formula for discount rate calculation.	\$388.00	1.9	\$737.20

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/20/2017				
	Ramakrishnan, Swetha Continue to review underlying data and formula for multiple approach.	\$388.00	2.1	\$814.80
	Ramakrishnan, Swetha Review of goodwill testing model to ensure that the excel links, formulas and formatting are correct and consistent across the model.	\$388.00	0.5	\$194.00
06/21/2017				
	Portocarrero Neyra, Manuel Update assumptions for Westinghouse goodwill valuation model	\$388.00	1.8	\$698.40
	Portocarrero Neyra, Manuel Analyze Westinghouse goodwill valuation model New Plants and Major Projects Reporting Unit	\$388.00	2.3	\$892.40
	Ramakrishnan, Swetha Continue review of goodwill testing model to analyze model links for correct data and errors in model formula.	\$388.00	3.0	\$1,164.00
	Ramakrishnan, Swetha Update goodwill testing model by incorporating client data.	\$388.00	2.8	\$1,086.40
	Ramakrishnan, Swetha Continue to update and review client data, market data and assumptions in the goodwill valuation model.	\$388.00	1.2	\$465.60
06/22/2017				
	Portocarrero Neyra, Manuel Format Westinghouse goodwill valuation model for New Plants and Major Projects Reporting Unit	\$388.00	2.2	\$853.60
	Portocarrero Neyra, Manuel Format Westinghouse goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	1.3	\$504.40
	Ramakrishnan, Swetha Incorporate feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	3.0	\$1,164.00
	Ramakrishnan, Swetha Continue to incorporate feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	2.9	\$1,125.20
	Ramakrishnan, Swetha Continue incorporating feedback from P. Hannagan and M. Portocarrero (Deloitte) in goodwill testing model.	\$388.00	1.1	\$426.80

Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/26/2017				
Kettles, Sara	Review email correspondences from P. Hannagan, M. Portocarrero Neyra, and S. Ramakrishnan (Deloitte) related to the goodwill impairment test	\$521.00	0.9	\$468.90
Kettles, Sara	Review client data related to the goodwill impairment test to prepare for valuing the Reporting Units	\$521.00	2.9	\$1,510.90
Portocarrero Neyra, Manuel	Update and analyze Westinghouse goodwill valuation model	\$388.00	1.7	\$659.60
06/27/2017				
Adams, Keith	Meeting to discuss Westinghouse goodwill valuation testing around client expectations and timing of draft deliverables with S. Kettles (Deloitte)	\$640.00	0.3	\$192.00
Kettles, Sara	Meeting to discuss updates to Westinghouse goodwill valuation model and timing of draft deliverables with M. Portocarrero Neyra (Deloitte)	\$521.00	0.5	\$260.50
Kettles, Sara	Meeting to discuss Westinghouse goodwill valuation testing around client expectations and timing of draft deliverables with K. Adams (Deloitte)	\$521.00	0.3	\$156.30
Kettles, Sara	Prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	0.6	\$312.60
Portocarrero Neyra, Manuel	Meeting to discuss updates to Westinghouse goodwill valuation model and timing of draft deliverables with S. Kettles (Deloitte)	\$388.00	0.5	\$194.00
Portocarrero Neyra, Manuel	Prepare comparisons between Westinghouse goodwill valuation models	\$388.00	2.7	\$1,047.60
06/28/2017				
Kettles, Sara	Draft email correspondences to discuss the goodwill impairment test	\$521.00	0.3	\$156.30

Pg 13 of 17
Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP
Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/28/2017				
Kettles, Sara	Complete preparation of an independent goodwill impairment test model to check calculations in the goodwill valuation models received from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	0.9	\$468.90
Kettles, Sara	Continue to prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	1.0	\$521.00
Kettles, Sara	Continuing to prepare an independent goodwill impairment test model to check calculations in the goodwill valuation models received from M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	2.8	\$1,458.80
Portocarrero Neyra, Manuel	Prepare comparisons between the current goodwill impairment valuation model prior goodwill impairment tests to check for consistency.	\$388.00	1.9	\$737.20
Portocarrero Neyra, Manuel	Prepare and compile comparisons between Westinghouse goodwill valuation models	\$388.00	2.4	\$931.20
Ramakrishnan, Swetha	Review and format of goodwill testing model	\$388.00	0.8	\$310.40
06/29/2017				
Kettles, Sara	Review other approaches in the goodwill impairment model and provide comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) regarding same	\$521.00	2.6	\$1,354.60

Pg 14 of 17
Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/29/2017				
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) with feedback and comments regarding the goodwill impairment model	\$521.00	0.3	\$156.30
Kettles, Sara	Review tradename valuation in the goodwill impairment model including providing comments and feedback to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	1.6	\$833.60
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) providing comments on the tradename valuation	\$521.00	0.3	\$156.30
Kettles, Sara	Review discounted cash flow analysis for the reporting units and provide comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	0.9	\$468.90
Kettles, Sara	Continue to review the discount rate analysis of the reporting units and provide comments to M. Portocarrero Neyra (Deloitte) and S. Ramakrishnan (Deloitte)	\$521.00	2.3	\$1,198.30
Portocarrero Neyra, Manuel	Continue to make revisions and edits on the Westinghouse 3.31.17 goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	1.1	\$426.80
Portocarrero Neyra, Manuel	Make edits on the Westinghouse valuation model for Operating Plants Business Reporting Unit	\$388.00	0.9	\$349.20
Portocarrero Neyra, Manuel	Make revisions and edits on the Westinghouse 3.31.17 goodwill valuation model for Operating Plants Business Reporting Unit	\$388.00	2.5	\$970.00
Ramakrishnan, Swetha	Continue to compare Client developed projections of revenue and expenses to similar projections for guideline public companies.	\$388.00	0.7	\$271.60

Pg 15 of 17
Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Date	Description	Rate	Hours	Fees
<i>Interim Goodwill Impairment Test</i>				
06/29/2017	Ramakrishnan, Swetha Compare Client developed projections of revenue and expenses to similar projections for guideline public companies.	\$388.00	3.0	\$1,164.00
06/30/2017	Kettles, Sara Review supporting files for the goodwill test model provided by M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	0.6	\$312.60
Kettles, Sara	Continue to review the supporting files for the goodwill test model including providing comments to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte)	\$521.00	2.3	\$1,198.30
Kettles, Sara	Review updated goodwill test model from M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) based on my feedback provided	\$521.00	3.1	\$1,615.10
Kettles, Sara	Draft email correspondence to M. Portocarrero Neyra and S. Ramakrishnan (Deloitte) providing updates on the goodwill test model and scheduling meetings for next week	\$521.00	0.3	\$156.30
Portocarrero Neyra, Manuel	Make revisions and edits on the Westinghouse goodwill valuation model for New Plants and Major Projects Reporting Unit	\$388.00	2.1	\$814.80
Ramakrishnan, Swetha	Research recent transactions of Client and Client's competitors.	\$388.00	3.0	\$1,164.00
Ramakrishnan, Swetha	Research recent news articles of Client and Client's competitors.	\$388.00	1.6	\$620.80
Ramakrishnan, Swetha	Continue to research recent transactions, industry and recent news articles of Client and Client's competitors.	\$388.00	1.2	\$465.60
Subtotal for Interim Goodwill Impairment Test:				93.6 \$39,650.90
Total				95.6 \$40,330.90

Pg. 16 of 17
Westinghouse Electric Company LLC

Deloitte Transactions and Business Analytics LLP

Fees Sorted by Category for the Fee Period

June 01, 2017 - June 30, 2017

Recapitulation

Name	Rate	Hours	Fees
Adams, Keith	\$640.00	0.3	\$192.00
Kettles, Sara	\$521.00	24.5	\$12,764.50
Portocarrero Neyra, Manuel	\$388.00	36.2	\$14,045.60
Ramakrishnan, Swetha	\$388.00	32.6	\$12,648.80
Naga Jayadev, Mokkapati	\$340.00	1.0	\$340.00
Tangudu, Praveen	\$340.00	1.0	\$340.00

Activity	Units	Type	Rate	Total
Hosting Detail				
User Fees	30	User	\$ 85.00	\$ 2,550.00
Hosting Fees	146.9949	GB	\$ 15.00	\$ 2,204.94
Hosting Detail Total				\$ 4,754.94

Invoice Total	\$4,754.94
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